UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

CAPITAL BEVERAGE CORPORATION,

07 CV 6063 (NRB)

Plaintiff.

v.

RULE 7.1 STATEMENT

OAK BEVERAGES, INC., VICTORIA BEVERAGE, INC., and DEALY & SILBERSTEIN, LLP (solely in its capacity as Escrow Agent),

Defendants. ----X

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Defendant Victoria Beverage, Inc. (a private nongovernmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held.

NONE.

Dated: Garden City, New York July 23, 2007

ETTELMAN & HOCHHEISER, P.C.

By:

Gary Ettelman (GE-9315)

Attorneys for Defendants

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